

House Bill 122

By: Representative O'Neal of the 146th

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 1 of Title 48 of the Official Code of Georgia Annotated, relating to
2 general provisions regarding revenue and taxation, so as to change certain provisions
3 regarding definitions; to provide an effective date; to repeal conflicting laws; and for other
4 purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Chapter 1 of Title 48 of the Official Code of Georgia Annotated, relating to general
8 provisions regarding revenue and taxation, is amended by striking Code Section 48-1-2,
9 relating to definitions, and inserting in its place a new Code Section 48-1-2 to read as
10 follows:

11 "48-1-2.

12 As used in this title, the term:

13 (1) 'Agency' means any department, commission, institution, office, or officer of this
14 state.

15 (2) 'Aircraft' means any contrivance used or designed for navigation or flight through the
16 air.

17 (3) 'Airline company' means any person who undertakes, directly or indirectly, to engage
18 in the scheduled transportation by aircraft of persons or property for hire in intrastate,
19 interstate, or international transportation.

20 (4) 'Commissioner' means the state revenue commissioner.

21 (5) 'Contraband article' means:

22 (A) Any unauthorized, false, forged, altered, or counterfeit revenue stamp or marking,
23 prima facie evidencing the payment of any tax imposed by the revenue laws of this
24 state;

(B) Any article, plate, die, stamp, machine, apparatus, paraphernalia, or other device or material designed for use, intended to be used, or used in the making of any unauthorized, false, forged, altered, or counterfeit revenue stamp or marking described in subparagraph (A) of this paragraph; or

(C) Any article or property to which any unauthorized, false, forged, altered, or counterfeit revenue stamp or marking prima facie evidencing the payment of any tax imposed by the revenue laws of this state is attached or affixed.

(6) 'Department' means the Department of Revenue.

(7) 'Deputy commissioner' means the deputy revenue commissioner.

(8) 'Domestic,' when applied to any corporation or association (including, but not limited to, a partnership), means created, organized, or domiciled in this state.

(9) 'Fiduciary' means a guardian, trustee, executor, administrator, receiver, conservator, or any person, whether individual or corporate, acting in any fiduciary capacity for any person.

(10) Reserved.

(11) 'Foreign,' when applied to any corporation or association (including, but not limited to, a partnership), means created or organized outside this state.

(12) 'Individual' means a natural person.

(13) 'Intangible personal property' means the capital stock of all corporations; money, notes, bonds, accounts, or other credits, secured or unsecured; patent rights, copyrights, franchises, and any other classes and kinds of property defined by law as intangible personal property.

(14) 'Internal Revenue Code' or 'Internal Revenue Code of 1986' means for taxable years beginning on or after January 1, 2004, the provisions of the United States Internal Revenue Code of 1986 provided for in federal law enacted on or before January 1, 2004, except Section 168(k) and Section 1400L of the Internal Revenue Code of 1986 shall be treated as if they were not in effect and Section 179(b) of the Internal Revenue Code of 1986 shall be treated as it was in effect before the enactment of the Jobs and Growth Tax Relief Reconciliation Act of 2003 (Public Law 108-27). In the event a reference is made in this title to the Internal Revenue Code or the Internal Revenue Code of 1954 as it existed on a specific date prior to January 1, 2004, the term means the provisions of the Internal Revenue Code or the Internal Revenue Code of 1954 as it existed on the prior date. Unless otherwise provided in this title, any term used in this title shall have the same meaning as when used in a comparable provision or context in the Internal Revenue Code of 1986. For taxable years beginning on or after January 1, 2004, provisions of the Internal Revenue Code of 1986 which were as of January 1, 2004, enacted into law but

1 not yet effective shall become effective for purposes of Georgia taxation on the same
2 dates upon which they become effective for federal tax purposes.

3 (15) 'Internal Revenue Service' or 'IRS' means the Internal Revenue Service of the United
4 States Department of the Treasury.

5 (16) 'Member of the armed forces' means commissioned officers and personnel below
6 the grade of commissioned officers in all regular and reserve components of the
7 uniformed services subject to the jurisdiction of the United States Department of Defense.
8 The term also includes the Coast Guard, but it does not include civilian employees of the
9 armed forces.

10 (17) 'Municipality' means an incorporated municipality in this state.

11 (18) 'Person' means any individual, firm, partnership, cooperative, nonprofit membership
12 corporation, joint venture, association, company, corporation, agency, syndicate, estate,
13 trust, business trust, receiver, fiduciary, or other group or combination acting as a unit,
14 body politic, or political subdivision, whether public, private, or quasi-public.

15 (19) 'Personal property' means all tangible personal property and all intangible personal
16 property, as the terms are defined in this Code section.

17 (20) 'Personal representative' means the duly qualified and acting personal representative
18 of the estate of a decedent or, if there is no duly qualified and acting representative, the
19 person in possession of any property of the decedent.

20 (21) 'Public utility' means all railroad companies, street and suburban railroads, or
21 sleeping car companies; persons or companies operating railroads, street railroads,
22 suburban railroads, or sleeping cars in this state; all express companies including railroad
23 companies doing express, telephone, or telegraph business (except small telephone
24 companies or persons operating a telephone business, the value of whose capital stock or
25 property is less than \$5,000.00); all gas, electric light, electric power, hydroelectric
26 power, steam heat, refrigerated air, dockage or cranage, canal, toll road, toll bridge,
27 railroad equipment, and navigation companies; and any person or persons operating a gas,
28 electric light, electric power, hydroelectric power, steam heat, refrigerated air, dockage
29 or cranage, canal, toll road, toll bridge, railroad equipment, or navigation business,
30 through their president, general manager, owner, or agent having control of the
31 company's offices in this state.

32 (22) 'Tangible personal property' means personal property which may be seen, weighed,
33 measured, felt, or touched or which is in any other manner perceptible to the senses. The
34 term 'tangible personal property' shall not include intangible personal property. This
35 paragraph shall not apply to Chapter 8 of this title relating to sales and use taxation.

36 (23) 'Tax collector' means a county tax collector.

37 (24) 'Tax commissioner' means a county tax commissioner.

1 (25) 'Tax receiver' means a county tax receiver.

2 (26) 'Taxpayer' means any person required by law to file a return or to pay taxes."

3 **SECTION 2.**

4 This Act shall become effective upon its approval by the Governor or upon its becoming law
5 without such approval.

6 **SECTION 3.**

7 All laws and parts of laws in conflict with this Act are repealed.